

BACK

OFFICE OF THE MINNESOTA  
SECRETARY OF STATE STEVE SIMON

**Public Links**

Welcome

Find a Notary

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Address

**CAROL BRINKMAN**

Status: Active  
Commission #: 6073962  
Expires : 1/31/2020

**Residential Address**

Address1: PO BOX 338  
City: HAMEL  
County: HENNEPIN  
State: MN  
Zip: 55340  
Phone: (612) 558-8500

**Additional Info**

Original Commission	9/23/1983
Expired	1/31/1995
Re-Activated	4/10/1996
Renewed	11/13/1999
Renewed	1/27/2005
Expired	2/9/2010
Re-Activated	2/16/2010
Renewed	9/12/2014

SCANNED

JUN 20 2017

U.S. DISTRICT COURT ST. PAUL

Table of Attachments

1) Summary Judgment inherent in deviant oaths:

- a) Appointment Affidavit for Lavenski R. SMITH as chief "justice" for the 8th Circuit Court of Appeals
- b) Lavenski R. SMITH oath of office Refused for Cause
- c) Appointment Affidavit for John R. TUNHEIM as chief "judge" for the Minnesota USDC
- d) John R. TUNHEIM oath of office Refused for Cause
- e) Timothy M. BURGESS oath of office Refused for Cause exemplifying culpability by redacting his signature before publication on PACER

2) Evidence of History redeeming lawful money by demand

- a) Demand dated 1/15/2013
- b) Demand dated 12/31/2013
- c) Demand dated 1/15/2014
- d) Demand dated 6/15/2015
- e) Demand dated 12/16/2016

3) Five correspondences between Charles Randall and the Minnesota Department of Revenue in chronological order:

- a) Revenue Assessment Letter 4/18/17
- b) Refusal to Accept letter 5/15/17
- c) Notice of Determination on Appeal 6/2/17
- d) Rebuttal and Explanation early June - undated (copied to TIGTA)
- e) Department of Revenue Response 6/12/17

4) Correspondence with TIGTA

- a) Cover letter to TIGTA on the state return dated 3/13/2017
- b) Response from TIGTA dated 5/17/17

5) Copies of bills - \$47 total; front and back.

When this Certificate is published on PACER I will mail the .pdf file as NOTICE to:

Steven Turner MNUCHIN -  
US Governor for the IMF  
1500 Pennsylvania Avenue NW  
city of Washington, District of Columbia.  
20220

Minnesota Department of Revenue  
Attn: Gail DARLING; Director  
600 N. Robert St.  
St. Paul, Minnesota. 55101

President of the United States  
Donald John TRUMP  
1600 Pennsylvania Avenue NW  
city of Washington, District of Columbia.  
20500

Office of the Treasury Inspector General for Tax Administration (TIGTA)  
Attention: Inspector General J Russell GEORGE  
City Center Building  
1401 H Street, NW Suite 469  
Washington, D.C., 20005

Revised June 1998  
U.S. Office of Personnel Management  
FPMR Chapter 234  
21-105

## APPOINTMENT AFFIDAVITS

U.S. Circuit Judge

July 19, 2002

(Position to which appointed)

(Date of appointment)

United States Court of Appeals 8th Circuit

Little Rock, Arkansas

(Department or agency)

(Division or District)

(Place of employment)

I, Lavenski R. Smith, do solemnly swear (or affirm) that—

### A. OATH OF OFFICE

I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.

### B. AFFIDAVIT AS TO STRIKE AGAINST THE FEDERAL GOVERNMENT

I am not participating in any strike against the Government of the United States or any agency thereof, and I will not so participate while an employee of the Government of the United States or any agency thereof.

### C. AFFIDAVIT AS TO PURCHASE AND SALE OF OFFICE

I have not, nor has anyone acting in my behalf, given, transferred, promised or paid any consideration for or in expectation or hope of receiving assistance in securing this appointment.

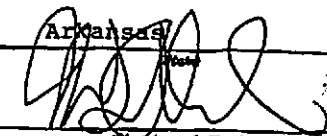
  
(Signature of appointee)

Subscribed and sworn (or affirmed) before me this 19th day of July, 2002

at Little Rock

(City)

(SEAL)

Arkansas  
  
(Signature of officer)

Commission expires \_\_\_\_\_  
(If by a Notary Public, the date of expiration of his/her  
Commission should be shown)

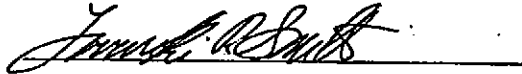
UNITED STATES CIRCUIT JUDGE

(Title)


NOTE—The oath of office must be administered by a person specified in 5 U.S.C. 5902. The words "So help me God" in the oath and the word "never" wherever it appears above should be stricken out when the appointee elects to affirm rather than swear to the affidavit; only these words may be stricken and only when the appointee elects to affirm the affidavit.

506  
OATH OF OFFICE FOR UNITED STATES JUDGES  
(Title 28, Sec. 453 and Title 5, Sec. 3331, United States Code)

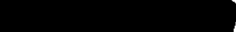
Refused  
I, Lavenski R. Smith, do solemnly swear (or affirm) that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as United States Circuit Judge, according to the best of my abilities and understanding, agreeably to the Constitution and laws of the United States; and that I will support and defend the constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. SO HELP ME GOD.



Subscribed and sworn to (or affirmed) before me this 19 day of July, 2002.

  
UNITED STATES CIRCUIT JUDGE  
EIGHTH CIRCUIT COURT OF APPEALS

FOIA EXEMPTION (b)(6)

Actual Abode   
Official Station Little Rock, Arkansas  
Date of Birth 10/31/58  
Date of entry on duty 07/19/02

08/26/91 16:15

0004

0003

STANDARD FORM 62  
REVISED SEPTEMBER 1979  
U.S. CIVIL SERVICE COMMISSION  
H.S. CHAPTER 225  
(1-10)

Class APPROVAL NO. 32-00114

## APPOINTMENT AFFIDAVITS

United States District Judge  
for the District of Minnesota

December 29, 1995

(Facility to which appointed)

(Date of appointment)

United States Courts

Minneapolis, Minnesota

(Department or agency)

(Bureau or division)

(Place of employment)

I, JOHN R. TUNHEIM

do solemnly swear (or affirm) that—

### A. OATH OF OFFICE

I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.

### B. AFFIDAVIT AS TO STRIKING AGAINST THE FEDERAL GOVERNMENT

I am not participating in any strike against the Government of the United States or any agency thereof, and I will not so participate while an employee of the Government of the United States or any agency thereof.

### C. AFFIDAVIT AS TO PURCHASE AND SALE OF OFFICE

I have not, nor has anyone acting in my behalf, given, transferred, promised or paid any consideration for or in expectation or hope of receiving assistance in securing this appointment.

John H. Tunheim

(Signature of appointee)

Subscribed and sworn (or affirmed) before me this 29 day of December A.D. 95

at St. Paul

(City)

Minnesota

(State)

(SEAL)

Paul C. Meyer

(Signature of officer)

Chief U.S. District Judge

(Title)

Commission expires  
(If by a Notary Public, the date of expiration  
of his Commission should be shown)

NOTE.—The oath of office must be administered by a person specified in 5 U.S.C. 2043. The words "So help me God" in the oath and the word "swear" wherever it appears above should be stricken out when the appointee elects to affirm rather than swear to the affidavit; only these words may be stricken out when the appointee elects to affirm the affidavit.

CERTIFIED 1/3, 1996  
Francis E. Dosai, Clerk

By: Brenda Schaffner  
Deputy Clerk

HRD/SMP

0002

0002

## OATH OF OFFICE FOR UNITED STATES JUDGES

(Title 28, Sec. 453 and Title 5, Sec. 531, United States Code)

I, JOHN R. TUNHEIM do solemnly swear (or affirm) that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as UNITED STATES DISTRICT JUDGE under the Constitution and laws of the United States; and that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So HELP ME GOD.

John R. Tunheim

Subscribed and sworn to (or affirmed) before me this 29TH day of DECEMBER, 19 95.

FOIA EXEMPTION (b)(6)

Actual residence [REDACTED]  
Official station Minneapolis, Minnesota

Date of birth [REDACTED] 53

Date of entry on duty 12/29/95

\*Title 28, sec. 456 United States Code is amended.

A true copy in 1 sheet(s)  
of the record in my custody.

CERTIFIED 1/3 10 96  
Francis E. Dosal, Clerk  
By: [Signature]  
Deputy Clerk

## OATH OF OFFICE FOR UNITED STATES JUDGES

(Title 28, Sec. 453 and Title 5, Sec. 5332, United States Code)

I, Timothy H. Burgess, do solemnly swear (or affirm) that I will administer justice without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as United States District Judge under the Constitution and laws of the United States; and that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I will discharge this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter.

So Help Me God.

Redacted Signature

Timothy H. Burgess

Subscribed and sworn to (or affirmed) before me this 23rd day of January, 2006.

Redacted Signature

John P. Seawick

United States District Judge

Actual address

Official station Anchorage

Date of birth

Date of entry on duty 1/23/06

\*Title 28, sec. 453 United States Code, as amended.





Payroll Account

THIS DOCUMENT HAS A COLORED BACKGROUND

56-593  
422

Date: 07/15/2013

CHECK # 400041871

Not Valid After 6 Months

Amount 6960.41

Pay to the order of SORENSEN, CHARLES R

SIX THOUSAND NINE HUNDRED SIXTY DOLLARS AND 41 CENTS

Delta Air Lines, Inc.  
Post Office Box 20706  
Atlanta, Georgia 30320-6001

U. S. Bank, Niamisburg, Ohio

⑆ 400041871 ⑆ ⑆ 04205038 ⑆ 130109175542 ⑆

*Ed 4/11/13*  
*[Signature]*

*Charles R. Sorensen*

Redeemed in United States currency by U.S. Bank  
Charles Sorensen aka CHARLES SORENSON

Payroll Account

DELTA

THIS DOCUMENT HAS A COLORED BACKGROUND

Date: 12/31/2013

16-503  
422

CHECK # 400044570

Not Valid After 6 Months

Amount 5221.62

Pay to the order of SORENSEN, CHARLES R

FIVE THOUSAND TWO HUNDRED TWENTY ONE DOLLARS AND 62 CENTS

*Ed Sorenson*  
*Charles R Sorenson*

Delta Air Lines, Inc.  
Post Office Box 20706  
Atlanta, Georgia 30320-8001

U. S. Bank, Nilesburg, Ohio

⑈100044570⑈ ⑆042205038⑆ 130109175512⑈

*Charles Sorenson*  
Endorsed in hand money received by 12 USC 411  
Charles Sorenson aka CHARLES SORENSON

Payroll Account



THIS DOCUMENT HAS A COLORED BACKGROUND

Date: 01/15/2014

56-511  
922

CHECK # 400045593

Not Valid After 6 Months

Amount 4530.31

Pay to the order of SORENSEN, CHARLES R

FOUR THOUSAND FIVE HUNDRED THIRTY DOLLARS AND 31 CENTS

Delta Air Lines, Inc.  
Post Office Box 20706  
Atlanta, Georgia 30320-6001

U. S. Bank, Kansasburg, Ohio

*Edgar*  
*[Signature]*

⑈00045593⑈ ⑆042205038⑆ 130109175542⑈

Redeemed in kind money pursuant to 12 USC 411  
Charles Sorensen aka CHARLES SORENSON

*Charles Sorensen*

Payroll Account



THIS DOCUMENT HAS A COLORED BACKGROUND

Date: 06/15/2015

56-593  
422

CHECK # 400054586

Not Valid After 6 Months

Amount 6182.07

Pay to the order of SORENSEN, CHARLES R

SIX THOUSAND ONE HUNDRED EIGHTY TWO DOLLARS AND 07 CENTS

Delta Air Lines, Inc.  
Post Office Box 20706  
Atlanta, Georgia 30320-6001

U. S. Bank, Hialeah, Ohio

⑈400054586⑈ ⑆04205038⑆ 130109175542⑈

QW 2

Redeemed in lawful money pursuant to 12 USC 411  
Charles Sorensen d/b/a CHARLES SORENSEN

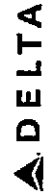
*Charles Sorensen*

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE  
RESERVED FOR FINANCIAL INSTITUTION USE

Redeemed in lawful money pursuant to 12 USC 411  
Charles Sorenson aka CHARLES SORENSEN

*Charles Sorenson*

Payroll Account



THIS DOCUMENT HAS A COLORED BACKGROUND

Date: 12/16/2016

56-503  
422

CHECK # 400065171

Not Valid After 6 Months

Amount 33753.47

THIRTY THREE THOUSAND SEVEN HUNDRED FIFTY THREE DOLLARS AND 47 CENTS

Delta Air Lines, Inc.  
Post Office Box 20705  
Atlanta, Georgia 30320-6001

U. S. Bank, Nilesburg, Ohio

Pay to the order of SORENSEN, CHARLES R

*Ed Sorenson*  
*Charles Sorenson*

⑈400065171⑈ ⑆04205038⑆ 130109175542⑈

**MINNESOTA REVENUE**

April 18, 2017

ID: XXX-XX-3343

Letter ID: L0053755200

#BWBBMRR  
 #0000 0005 3755 2002#  
 CHARLES R SORENSEN  
 7423 FRONTIER TRL  
 CHANHASSEN MN 55317-9724

**Notice of Change to your Individual Income Tax  
 Order of the Commissioner of Revenue**

<b>Date of Notice:</b>	<b>04/18/2017</b>	<b>For tax year</b>	<b>12/31/2016</b>
------------------------	-------------------	---------------------	-------------------

We have adjusted your Minnesota Income Tax Return for the tax year shown above. The corrected figures are listed below. Any additional amount owed must be paid within 60 days of this notice or by the due date of the return, whichever is later. Failure to do so will result in a late payment penalty and additional interest. For a detailed explanation of the adjustments to your return, please see page 2.

Federal taxable income	\$506,075.00
State income tax or sales tax addition	\$5,594.00
Other additions to income	\$0.00
Subtotal	\$511,669.00
Subtractions from income	\$0.00
Minnesota taxable income	\$511,669.00
Tax	\$46,907.00
Less credits against tax	\$0.00
Plus nongame wildlife contribution	\$0.00
Total tax	\$46,907.00
Minnesota income tax withheld	\$24,051.00
Minnesota estimated tax	\$0.00
Individual refundable credits	\$0.00
Total credits	(\$24,051.00)
 Tax minus credits	 \$22,856.00
Amount you owe	\$22,856.00

If you have any questions about this notice, you may call us at 651-205-4316 or toll-free at 1-800-657-3759.

April 18, 2017  
Page 2

ID: XXX-XX-3343  
Letter ID: L0053755200

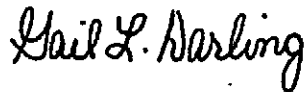
This page explains the adjustments made to your return.

Your income tax return is adjusted based on available information. The deduction taken on line 21 of the Federal 1040 has been denied.

The amount reported as federal taxable income on Form M1 has been adjusted to allow the correct amount for itemized deductions.

The exemption amount claimed on your federal income tax return has been adjusted based on available information.

If you continue to file Minnesota income tax returns which the department considers frivolous, a \$1000 frivolous return penalty will be imposed for each return filed (Minnesota Statute §289A.60(7)).

A handwritten signature in black ink that reads "Gail L. Darling". The signature is written in a cursive, flowing style.

Gail Darling, Director  
Income Tax and Withholding Div



April 18, 2017  
Page 3

ID: XXX-XX-3343  
Letter ID: L0053755200

## MINNESOTA • REVENUE

### YOUR APPEAL RIGHTS - FILING AN APPEAL

**If a payment is required and you agree with the information on this Tax Order, please see the payment instructions included with the Order.**

**If you are entitled to a refund, this Order serves as notification of the amount we owe you. The amount of your refund can be applied by the Commissioner of Revenue to any other uncontested delinquent Minnesota taxes you owe; any debts you owe another state or county agency; any criminal fines or restitution you owe; or any delinquent child support payments you owe.**

**If you disagree with this Order, either in whole or in part, you have 60 days from the date of the Order to appeal to the Department of Revenue or the Minnesota Tax Court. Information provided below may be used to assist you. Always refer to applicable Minnesota Statutes and Rules as primary legal authority governing your appeal rights.**

**If you decide to appeal to the Department of Revenue, please submit a letter of appeal and include a copy of this Order. The appeal should include your name, address, and Social Security number; the type of tax, tax years or periods involved and the amount of tax involved for each period; the findings in the Order that you dispute; a summary statement that you rely on for each exception; the date of your appeal; and your signature or signature of your duly authorized agent. Also include any information or documentation to support your appeal, and mail it to Minnesota Department of Revenue, Mail Station 2220, St. Paul, MN 55146-2220. During the time of your appeal, interest will accumulate on any unpaid tax determined to be due.**

**If you need more time to prepare your appeal, you may request a 30-day extension by writing to this same address. If you want an informal conference with a representative of the department, make this request in your appeal. If this order imposes a penalty other than a penalty for late payment of tax or late filing of a return and it is the only item on this order, then you must appeal the order directly to Minnesota Tax Court. If you appeal to the department and your appeal is denied in whole or in part, you will have an additional 60 days to appeal that denial to Tax Court.**

**If another person who is acting on your behalf prepares your appeal, attach Form REV-184, *Power of Attorney*. The form is available on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us) or you may request a copy by writing to Minnesota Tax Forms, Mail Station 1421, St. Paul, MN 55146-1421. The person preparing your appeal must sign the appeal.**

**If you decide to appeal to the tax court, you may choose to have your case heard in the Regular Division or appeal to the less formal Small Claims Division (if the total tax, penalty and interest in dispute do not exceed \$5000). All decisions in the Small Claims Division are final. Neither you nor the department may appeal the decision. If your claim for refund has been denied in whole or in part, you may file an action in Minnesota District Court. This action must be brought within 18 months of the date of the denial of the claim by the commissioner. Tax Court appeal forms are available on the web at <http://mn.gov/tax-court/> or from the Minnesota Tax Court, 245 Minnesota Judicial Center, 25 Rev. Dr. Martin Luther King Boulevard, St. Paul, MN 55155, or at the office of the Clerk of District Court in your county. Submit a copy of this Order when filing your appeal with the tax court.**

**If you are charged a penalty on the Order for late payment of tax or late filing of a tax return but you believe you have reasonable cause for failing to comply with the tax laws, you may be eligible for a penalty abatement. Provide us with a detailed explanation of why you believe reasonable cause exists. We encourage you to include payment for the tax and interest because interest continues to accrue until we advise you of our decision on the penalty. Also, if you received incorrect written advice from a Revenue employee and your penalty is a direct result of that advice, we must cancel your penalty. However, canceling a penalty does not reduce the amount of additional tax or interest you owe. If your request for abatement is denied, you will have 60 days after the date of the denial to appeal.**

**If you pay the assessment, you may file a claim for refund on Minnesota Form M1X if you later conclude that you have paid more tax than legally due. It must be filed no more than 3-1/2 years after the due date of your original return or one year after the date of this tax order, whichever is later. If the claim is filed more than 3-1/2 years after the due date of the original return, the refund amount cannot exceed the tax and/or penalty assessed by this tax order and is limited to the issues in this order.**



**Mail to: Minnesota Department of Revenue, Mail Station 2220, St. Paul, MN 55146-2220**



**Charles Randall Sorensen**

7423 Frontier Trail  
Chanhassen, Minnesota

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May 15, 2017

To: Gail L. Darling, Director  
Income Tax and Withholding Division  
Minnesota Revenue  
600 N. Robert St.  
St. Paul, MN 55101

Re: Letter ID L0053755200; Notice of Change to your Individual Income Tax for tax year 12/31/2016

Greetings Ms. Darling,

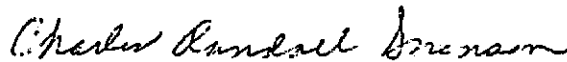
Thank you for taking the time to write me concerning your claim identified by Letter L0053755200 on April 18, 2017. However, I must refuse to accept your claim for the following causes; and, furthermore I believe a presumption or presumptuous mistake has occurred.

Your letter seems to indicate that there may be tax obligations due or owing to the State or the IRS for tax year 2016; however, per the correspondence with the IRS, attached hereto and made a part hereof, the IRS has acknowledged that my tax return is valid and without any obligation due or owing. As such, I cannot understand or comprehend how it is that you and/or your office relates that I have a tax obligation to the State? If the IRS deems there is no tax obligation, I cannot comprehend how it is that the State can declare a tax obligation exists. As I said it "seems" that your recent Letter indicates that I am with some sort of burden or obligation to pay some tax of which I believe a faulty presumption exists and or a mistake.

I have received my entire refund for Federal income tax withheld for tax year 12/31/2016 as evidenced by the attached checks. Both checks add up to the amount of \$123,370 United States dollars. This is exactly the amount that I stated on the 2016 form 1040 that I overpaid. Clearly, the IRS has agreed with me that I had no taxable income for the tax year 2016. There is no state obligation if there is no federal obligation.

As such, kindly issue the refund due to me by MINNESOTA REVENUE for the outstanding balance of \$24,051 United States dollars to the mailing address listed above. As always, thank you for your service to our community.

Demand is made for Lawful Money of the United States in accord with United States Code Title 12 Section 411 and with all rights reserved in law:



Charles Randall Sorensen

enclosures:

2016 Form 1040, U.S. Individual Income Tax Return, pp1,2,  
2016 M1, MINNESOTA REVENUE Individual Income Tax form, pp 1-3,  
United States Treasury Refund Check for \$123,313.03 dated 4/28/2017 for tax year 2016,  
United States Treasury Refund Check for \$56.98 dated 5/5/17 for tax year 2014.

## MINNESOTA • REVENUE

June 1, 2017

ID: XXX-XX-3343  
Letter ID: L0221961536CHARLES R SORENSEN  
7423 FRONTIER TRL  
CHANHASSEN MN 55317-9724**Notice of Determination on Appeal**Notice Date: June 2, 2017  
Tax Type: Individual Income Tax

This Notice is issued pursuant to Minnesota Statutes Section 270C.35, Subd. 8 and is an Official Order of the Commissioner of Revenue. The change in tax, penalty, and interest stated in this Notice results from the review of your administrative appeal of a prior notice. The changes are explained on the attached schedule(s).

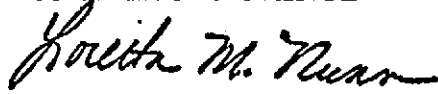
This Notice supersedes the prior Notice from which you appealed.

Period	Tax	Penalty	Interest	Other	Credit	Total
12/31/2016	\$22,856.00	\$0.00	\$112.71	\$0.00	\$0.00	\$22,968.71

Net change from above or attached schedule	\$22,968.71
Amount refunded on prior Notice	\$0.00
Less: Amount of prepayment against this assessment	\$0.00
<b>AMOUNT DUE</b>	<b>\$22,968.71</b>

COMMISSIONER OF REVENUE

By:

Loretta Nunn, Supervisor  
Appeals and Legal Services Division

JKH

IF YOU AGREE WITH THIS DETERMINATION; you must pay the full amount due within 60 days of the notice date. Otherwise, you will also owe a late payment penalty and additional interest. Please use the attached payment voucher.

IF YOU DISAGREE WITH THIS DETERMINATION; please see explanation of further Appeal Rights.

June 1, 2017

Page 2

ID: XXX-XX-3343

Letter ID: L0221961536

## **You have the right to appeal these changes**

If you disagree with the changes on this notice, you may appeal to the Minnesota Tax Court. You have 60 days from the notice date to appeal to the tax court.

If the changes are for a claim for refund, you may appeal to either the Minnesota Tax Court within 60 days from the notice date or to the District Court within 18 months of the notice date.

If you appeal to the tax court, you may choose to have your case heard in the Regular Division, or if the total tax, penalty, and interest in dispute does not exceed \$5,000, you may choose to appeal to the less formal Small Claims Division of the Minnesota Tax Court

All decisions in the Small Claims Division are final. Neither you nor the department may appeal the decision.

You will need to submit a copy of this notice when filing your appeal with the tax court.

Forms to file an appeal are available from:  
Minnesota Tax Court  
Minnesota Judicial Center, Suite 245  
25 Rev. Dr. Martin Luther King, Jr., Boulevard  
St. Paul, MN 55155

Forms are also available from the District Court Clerk in your County or online at <http://mn.gov/tax-court/>.

### **Right to pay and file for a refund**

If the changes on this notice are for an additional amount due, you can file a written claim for refund within 3-1/2 years from the date the tax return was due or one year from the date of this notice determining an appeal whichever is later, provided that you have paid in full the amount shown. The refund claim must identify the taxpayer, the type of tax paid, the period for which the tax was paid, the amount of the overpayment and the grounds on which the refund is being claimed.

## **Explanation/Schedule of adjustments**

We reviewed and considered the administrative appeal (the "Appeal") of the Order of the Commissioner of Revenue (the "Order") dated April 18, 2017. Our determination is based on available information and applicable law(s).

### **Facts**

The Minnesota Department of Revenue (the "Department") received your state individual income tax return on March 17, 2017. You included a copy of your federal individual income tax return. The Minnesota reported federal taxable income of negative \$207,007, and Minnesota taxable income of zero. As a result, you requested a refund of the entire state income tax withheld from your wages in the amount of \$24,051.

On your federal individual income tax return you reported wages of \$454,483, taxable pension of \$64,736, and other income of negative \$686,508, resulting in federal adjusted gross income of negative \$167,289. You included a supplemental page detailing the Other Income as "Demand Lawful Money" per 12 USC § 411.

The Department reviewed the return and removed the negative Other Income amount, limited your itemized deductions, and adjusted the Minnesota state income tax or sales tax addition. As a result, the Department's Order assessed additional tax of \$22,856.

### **Appeal**

The Appeal asserted that because Internal Revenue Service "agreed with me that I had no taxable income for the tax year 2016. There is no obligation if there is no federal obligation." In addition, the Appeal referenced the Demand for Lawful Money per 12 USC § 411.

June 1, 2017  
Page 3

ID: XXX-XX-3343  
Letter ID: L0221961536

Law and Analysis

Under M.S. § 270C.33, subd. 6, a return or assessment of tax made by the commissioner is prima facie correct and valid, and the taxpayer has the burden of proving its incorrectness or invalidity.

Here, the Department correctly disallowed the Demand for Lawful Money deduction claimed on line 21 of the federal 1040. This position is a similar tax argument that has been deemed a frivolous tax position in both federal and Minnesota court. In the U.S. Court of Appeals, Eighth Circuit ruling in *U.S. v. Rifen*, 577 F.2d 1111 (8<sup>th</sup> Cir. 1978), the court stated, "Congress has declared federal reserve notes legal tender...and federal reserve notes are taxable dollars." See also *U.S. v. Condo*, 741 F.2d 238, 239 (9<sup>th</sup> Cir. 1984), cert. denied, 469 U.S. 1164 (1985); *Walquist v. Commissioner of Revenue*, 08890-R, Minn. Tax Court (05/11/2016).

In addition, the fact that the IRS processed your federal return and issued a refund does not control whether the Department can assess tax. The commissioner is not bound by an incorrect calculation of federal taxable income, even if it results from the failure of the Internal Revenue Service to audit or adjust, and the commissioner may adjust a taxpayer's gross income. *Specktor et al. v. Comm'r*, 308 N.W.2d 806 (Minn. Sup. Ct. 07/31/1981). The Minnesota Supreme Court noted in its opinion

We rejected the argument that federal adjusted gross income was conclusive, observing that such an approach would nullify several state statutes which give the Commissioner of Revenue authority to examine tax returns and make assessments if deficiencies are found. Moreover, if federal gross income was controlling, state tax authorities would be powerless to correct the taxpayer's return if the federal adjusted gross income were the result of a mistake or fraud. *Weed v. Comm'r of Revenue*, 550 N.W.2d 285, 289 (Minn. 1996)(internal citations omitted).

Please be advised that your return, as filed, could be considered a frivolous return, and subject to civil or criminal penalties. In the event that you advance these types of arguments in subsequent filings, the frivolous return penalty under M.S. § 289A.60, subd. 7 may be imposed, as well as other civil or criminal penalties.

Determination

Based on the preceding, your appeal is respectfully denied in full.



## 2016 MI, Minnesota Individual Income Tax Return

## Audit Schedule of Adjustments

CHARLES R SORENSEN	XXX-XX-3343	Filing Status As Reported:	Married Filing Separate
		Filing Status As Adjusted:	Married Filing Separate
		As Adjusted	Net Change
<b>FEDERAL ADJUSTMENTS</b>			
Wages, salaries, tips etc.		\$454,483	\$0
Taxable pensions and annuities		\$64,736	\$0
Other income		\$0	\$686,508
<b>Federal Adjusted Gross Income</b>		<b>\$519,219</b>	<b>\$519,219</b>
Standard or Itemized deductions		(\$13,144)	(\$13,144)
<b>Federal Taxable Income</b>		<b>\$506,075</b>	<b>\$506,075</b>
<b>MINNESOTA ADJUSTMENTS</b>			
Federal taxable income		\$506,075	\$713,081
+ State income tax or sales tax		\$5,594	\$0
<b>Minnesota taxable income</b>		<b>\$511,669</b>	<b>\$511,669</b>
Regular tax		\$46,907	\$46,907
<b>Total tax</b>		<b>\$46,907</b>	<b>\$46,907</b>
MN income tax withheld		(\$24,051)	\$0
<b>Amount due (refund)</b>		<b>\$22,856</b>	<b>\$22,856</b>
Interest			\$112.71
<b>Additional Balance Due or (Overpayment)</b>			<b>\$22,968.71</b>

Examiner: Jonathan Haugen

**Adjustment Schedule: Federal Schedule A, Itemized Deductions**

Period: 2016

CHARLES R SORENSEN XXX-XX-3343

	As Reported	As Adjusted	Net Change
<b>Medical and Dental Expenses</b>			
Medical and dental expenses	\$931	\$931	\$0
Enter Federal adjusted gross income	(\$167,289)	\$519,219	\$686,508
Multiply FAGI by 10%; if you (or spouse) are Age	(\$12,547)	\$38,941	\$51,488
<b>Total Allowed Medical and Dental Expenses</b>	<b>\$11,616</b>	<b>\$0</b>	<b>(\$11,616)</b>
<b>Taxes You Paid</b>			
State and local taxes	\$24,051	\$24,051	\$0
Real estate taxes	\$0	\$0	\$0
Personal property taxes	\$0	\$0	\$0
Other taxes	\$0	\$0	\$0
<b>Total Taxes You Paid</b>	<b>\$24,051</b>	<b>\$24,051</b>	<b>\$0</b>
<b>Interest You Paid</b>			
Home mortgage int & points reported on Form 1098	\$0	\$0	\$0
Home mortgage int not reported on Form 1098	\$0	\$0	\$0
Points not reported on Form 1098	\$0	\$0	\$0
Qualified mortgage insurance premiums	\$0	\$0	\$0
Investment interest	\$0	\$0	\$0
<b>Total Interest You Paid</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Gifts to Charity</b>			
Gifts by cash or check	\$0	\$0	\$0
Other than by cash or check	\$0	\$0	\$0
Carryover from prior year	\$0	\$0	\$0
<b>Total Gifts to Charity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Casualty and Theft Loss</b>			
<b>Total Casualty and Theft Loss</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Job Expenses and Certain Misc Deductions</b>			
Unreimbursed employee expenses from Form 2106	\$1,807	\$1,807	\$0
Other Unreimbursed employee expenses	\$0	\$0	\$0
Tax preparation fees	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
<b>Total expenses</b>	<b>\$1,807</b>	<b>\$1,807</b>	<b>\$0</b>
Enter Federal adjusted gross income	(\$167,289)	\$519,219	\$686,508
Multiply Federal adjusted gross income by 2%	\$3,346	\$10,384	\$7,038
<b>Total Job Expenses and Certain Misc Deductions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Miscellaneous Deductions</b>			
<b>Total Other Miscellaneous Deductions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Itemized Deductions</b>			
<b>Allowable Itemized Deductions</b>	<b>\$35,667</b>	<b>\$13,144</b>	<b>(\$22,523)</b>

Your Schedule A, Itemized Deductions are limited - Please see the Federal Schedule A, Limitation Amount Worksheet




**Adjustment Schedule: Federal Schedule A, *Limitation Amount Worksheet***

Period: 2016

CHARLES R SORENSEN XXX-XX-3343

	As Adjusted*
A. Total Itemized Deductions	\$24,051
B. Total Medical, Investment Interest, Casualty/Theft Losses & Gambling Losses	\$0
C. Subtract B from A (If zero or less, enter zero)	\$24,051
D. Multiply C by 80% (.80)	\$19,241
E. Federal adjusted gross income	\$519,219
F. Enter amount for your filing status	\$155,650
G. Subtract F from E (If zero or less, enter zero)	\$363,569
H. Multiply G by 3% (.03)	\$10,907
I. Enter smaller of D or H	\$10,907
J. Allowable Itemized Deductions: Subtract I from A	\$13,144

*\*The amounts shown on this Adjustment Schedule are "As Adjusted."*

To: MINNESOTA REVENUE SERVICE

600 N. Robert Street

St. Paul, MN 55101

ATTN: COMMISSIONER, and Agent(s) ("you" or "your")

IN THE MATTER OF

CHARLES RANDALL SORESENSEN (ID# 475-56-3343)

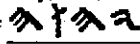
Notice: Letter ID L0221961536

Dear Loretta M. Nunn and Jonathan Haugen,

In reference to the Notice Letter ID L0221961536 (hereinafter "Notice"), thank you for taking the time to write concerning your Notice; however, I cannot accept your Claims reflected in said Notice and I believe, that a presumptuous mistake has occurred. On this the 6th day of June, 2017, I endeavor with this communication to rebut false presumptions, in your Notice, that you may have made in regard to the account in CHARLES RANDALL SORESENSEN - account number 475-56-3343 (hereinafter "Account"). As such, to be clear, your Notice is refused for the following causes:

It appears to my comprehension that a presumption exists that you believe that a free will choice has been made on my part to endorse and/or understand and/or accommodate the Federal Reserve central banking scheme (hereinafter "FRS"). If you are claiming a trust relationship, and it appears that you are, as you relate that I must prove my innocence, then you must prove a trust relationship exists whereupon property or "Rights of Use" was or were transferred upon CHARLES RANDALL SORESENSEN. Nevertheless, I, Charles Randall Sorensen have specifically disclaimed by express signature the "Estate of the Taxpayer" by and thru the following disclaimer in accord with United States Law as follows: "Demand is made for lawful money per 12 U.S.C. 411."

According to your Notice, it appears that you believe that I have consented to understand, accommodate or be trustee of the property contemplated within the FRS scheme. If I had endorsed the FRS, then you would be correct in assuming that I as Grantee of the benefit and therefore Trustee would have obligations. However, I have provided ample evidence to the contrary and I have further kept a record of all transactions which you may review by visiting my evidence repository found at: <http://tinyurl.com/hbld6kf>. Not that I must prove myself innocent, because I am not a trustee for the central banking system; however, now the question arises, and rightfully so, what am I doing and I am glad you asked.

Said Notice implies that a presumption of a burden or obligation for what appears to be the year 2016; and, so that the bookkeepers for the INTERNAL REVENUE SERVICE and/or MINNESOTA REVENUE can adequately balance their books in the near future or at least for the year 2016, I have been making a "demand for lawful money per Title 12 U.S.C. §411" in and for [the] CHARLES RANDALL SORESENSEN with the express intent to remain without the Federal Reserve Districts and to handle Lawful Money of the United States; and, without attempting to teach you law but as a benefit to your office, you may find a copy of Title 12 U.S.C. §411 in my evidence repository aforementioned; and, as a benefit to you and your office, I point you to the fact that the words expressed declare that "They [Federal Reserve Notes] shall be redeemed in Lawful Money on demand....."; and, per the foregoing it is my express intent to only handle Lawful Money; and, Title 12 U.S.C. §411 does not respect persons or and does not respect the status of persons in agreement with the Word of  Jehovah; and, furthermore the manner in which the demand is required to be made is not expressed in said Title 12 U.S.C. §411, attached hereto and made a part hereof; and, understand that I issue this writing by my own hand and free will act not to be in repugnance or rebellion to the taxing system or to propound some sort of argument that is a willful act of either breach of contract or breach of trust, but I make this written issue to help you comprehend the nature of my actions and to keep your office from fraud;

*"The presumption that I am operating as a Federal Reserve bank and/or involved with private credit thereof is erroneous; and, the subjection to Special Drawing Rights (Paper Gold) is one thing, but presuming endorsement of fractional lending practiced outside the scope of Lawful Money is unlawful and such presumption is defeated and revoked by law herein, See Title 12 U.S.C. §411; I am and always would have exercised the right(s) to handle Lawful Money had the option ever been presented in good faith."*

The hereinbefore looks to a time when I reached the age of majority; and, I have carefully read your Notice; and further, I have carefully read THE TRUTH ABOUT FRIVOLOUS TAX ARGUMENTS, March 2014, with special care especially page 15 under header "3. Federal Reserve Notes are not income - The Law - US v Rifen" and I cannot find that demanding Lawful Money is a "Frivolous Argument"; however, I do find that the use of Federal Reserve notes are taxable and that is in complete harmony with this rebuttal; and also, Beard v. Commissioner wherein Beard made an incorrect argument based on EQUAL EXCHANGE theory; however, according to 12 U.S.C. §411, Federal Reserve Notes can be redeemed on demand in Lawful Money; and, therefore, it follows by logic that Federal Reserve Notes are not Lawful Money; and, it comes down to this simple principle, what is my intent; and, It is my express intent to operate [the] CHARLES RANDALL SORESENSEN in honor, but I do not wish to Trespass upon you or your office; and, I find that my name is not expressed on the dual purpose Federal Reserve Note/United States Note and as such, I am without accommodation or surety and I refuse to "order up" new credit in naked endorsement of the central banking scheme; but I rather choose to redeem any Federal Reserve Note or credit of that system by making my demand for Lawful Money in accord with Title 12 U.S.C. §411; and,

I hope that this written issue is helpful to you; and, again, I just want to express upon you that I have express and implied intent to only handle Lawful Money of the United States and while I recognize that any "smart" attorney might attempt to twist my words, such that Federal Reserve Notes are legal tender and "lawful to use" in the United States, Congress has maintained that United States Notes are Lawful Money within the United States and that Federal Reserve Notes are not Lawful Money; and the foregoing statements are based in Title 12 U.S.C. §411 and Case Law; and I make the foregoing and the following statements as benefit to you:

**US v Rickman; 638 F.2d 182:** *In the exercise of that power Congress has declared that Federal Reserve Notes are legal tender and are redeemable in Lawful Money.*

**US v Ware; 608 F.2d 400:** *United States notes shall be Lawful Money, and a legal tender in payment of all debts, public and private, within the United States, except for duties on imports and interest on the public debt.*

**US v Thomas; 319 F.3d 640:** *Paper currency, in the form of the Federal Reserve Note, is defined as an obligation of the United States that may be redeemed in Lawful Money on demand. 12 U.S.C.S. § 411. Those bills are not money per se but promissory notes supported by the monetary reserves of the United States.*

Proverbs 11:1 A false balance is abomination to the אֱלֹהִים; but a just weight is his delight.

Deuteronomy 25:16 For all that do such things, and all that do unrighteously, are an abomination unto the אֱלֹהִים thy Elohiym.

Title 12 United States Code Section 411 (12 U.S.C. 411) is very clear that Federal Reserve Notes are not Lawful Money of the United States. While they are lawful to use as a legal tender they cannot ever pay a debt but merely discharge said debt to a future Day of Judgment. And relying on Scripture, I find this model made clear in the great book of Hebrews as follows:

Hebrews 10:4 For *it is not possible that the blood of bulls and of goats should take away sins.*

Therefore, these have no power to pay for sin and only push the sin [debt] forward to a future day of reckoning. Thus is the nature of the FRS and its notes. However, clearly, 12 U.S.C. 411 allows that these Federal Reserve Notes and their associated credit system may be redeemed as there must always be choice. Noticing an Alter atop George Washington's head and noticing that he is the Alpha flanked by an Omega, only he who is blind cannot see the symbolism. I comprehend that you need my consent to understand the FRS and I have expressly withheld my consent by way of restrictive endorsement expressing my trust in United States Lawful Money. I am with my free will to choose and I choose to undertake on behalf of the United States in Lawful Money. I stand upon the Law (12 U.S.C. 411) hereinbefore quoted and maintain that I have no obligations or liability to even file a return as the Account is absent liability of the burden of taxation. Finding no transfer of Rights of Use, there can be no Fee! There only remains a presumption of which is timely rebutted herein! It is now time for Eve to be true to Adam. For once she had many lovers but now is she submitting to her Husbandman in Love.

Quoting the U.S. DEPARTMENT OF THE TREASURY as follows:

*"What are United States Notes and how are they different from Federal Reserve notes?*

*United States notes serve no function that is not already adequately served by Federal Reserve notes. As a result, the Treasury Department stopped issuing United States notes, and none have been placed into circulation since January 21, 1971."*

**[Thus the dual nature of the Federal Reserve Note bearing two seals and two signatures - TRUSTEES]**

**I HAVE FULLILLED THE LAW BY MAKING MY ADMINISTRATIVE DEMAND FOR LAWFUL MONEY AS NOTICED ON THE BACK OF THE CHECKS PRESENTED TO REBUT ANY PRESUMPTION OF INTERCOURSE WITH THE FEDERAL RESERVE SYSTEM.**

As such, kindly issue the refund due to me by MINNESOTA REVENUE for the outstanding balance of \$24,051 USD. As always, thank you for your service to our community.

Demand is made for Lawful Money of the United States in accord with United States Code Title 12 Section 411 and with all rights reserved in law:

*Charles Randall Sorensen*  
Charles Randall Sorensen



June 9, 2017

Charles Sorensen  
7423 Frontier Trail  
Chanhassen, MN 55317-9724

**RE: SSN: xxx-xx-3343**  
**Notice Dated: June 2, 2017**  
**Year: 2016**

Dear Mr. Sorensen:

We are in receipt of your correspondence concerning your disagreement with the Notice of Determination on Appeal dated June 2, 2017, in which we denied your administrative appeal. Please be advised that if you dispute this Notice you have appeal rights that are detailed on page 2 of that Notice. However, we will not be responding, but for this letter, to your claims.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jonathan Haugen'.

Jonathan Haugen  
Appeals Officer  
(651) 556-6748  
Jonathan.haugen@state.mn.us  
FAX (651) 296-8229

Mail: Appeals and Legal Services Division  
Mail Station 2220  
600 Robert St N  
Saint Paul, MN 55146-2220

Mar 13, 2017

7423 Frontier Trail  
Chanhassen, Minnesota 55317

Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0422

Re: 2013 form 1040X for tax period ending December 31, 2013; 2014 form 1040X for tax period ending December 31, 2014

Greetings:

I made mistakes on my individual income tax forms for the years ending 2013 and 2014 and I have corrected them.

Please find enclosed my amended individual income tax forms (1040X) for the years 2013 and 2014 along with supporting evidence and authorities.

Additionally, I want to thank the personnel of the Treasury Inspector General's Office for Tax Administration for their oversight in this matter.

Sincerely,



Charles Randall Sorensen  
without prejudice or recourse

encl: envelope containing 2013 individual income tax form 1040X with supporting documents  
envelope containing 2014 individual income tax form 1040X with supporting documents

cc: Treasury Inspector General for Tax Administration  
1401 H Street NW  
Suite 469  
Washington, D.C. 20005



INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20005

May 15, 2017

Charles R. Sorensen  
7423 Frontier Trail  
Chanhassen, MN 55317

Complaint Number: TRN-1705-0316

Dear Mr. Sorensen:

Thank you for the information you provided to the Treasury Inspector General for Tax Administration (TIGTA). This office will review your complaint and evaluate it for appropriate action. TIGTA's responsibilities include the investigation of criminal impropriety within Federal tax administration and serious misconduct by Internal Revenue Service (IRS) employees. In addition, TIGTA works closely with the IRS to oversee the appropriate adjudication of complaints that are under the purview of IRS management, and to provide information about other concerns involving tax administration to the IRS for appropriate determination.

Please note that TIGTA is bound by Federal confidentiality statutes that limit the dissemination of information regarding TIGTA's law enforcement activities, including actions taken as a result of complaints filed with TIGTA. **TO ENSURE COMPLIANCE WITH APPLICABLE DISCLOSURE LAWS AND REGULATIONS, THIS OFFICE CANNOT RESPOND TO TELEPHONIC REQUESTS FOR STATUS OR OTHER INFORMATION ABOUT YOUR COMPLAINT.**

If you wish to have a copy of the information you submitted, you must file a written request pursuant to the Freedom of Information Act (FOIA). Please refer to the FOIA instructions found on TIGTA's website at [http://www.ustreas.gov/tigta/important\\_foia\\_mafr.shtml](http://www.ustreas.gov/tigta/important_foia_mafr.shtml). FOIA requests must be signed and submitted by fax at (202) 622-3339, e-mail to [FOIA.Reading.Room@tigta.treas.gov](mailto:FOIA.Reading.Room@tigta.treas.gov), or mail to the Treasury Inspector General for Tax Administration, Office of Chief Counsel - Disclosure Branch, 1401 H Street, N.W., Room 469, Washington, DC 20005.

Sincerely,

Tracey V. Giannakoulis  
Assistant Special Agent-in-Charge  
Complaint Management Team

